South Carolina House of Representatives

Legislative Update & Research Reports

Ramon Schwartz, Jr., Speaker of the House

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CONTENTS

OFFICE OF RESEARCH
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Legislative Update

Candidates for Judge of Family Court

There are two contested races to fill unexpired terms of Family Court Judges: Seat #2 of the Fifth Judicial Circuit Family Court and Seat #2 of the Third Judicial Circuit Family Court. Both seats have terms which will expire on March 1, 1985.

A date for the election has not been set at this time.

Five candidates are seeking to fill the Fifth Circuit seat; two candidates are seeking the Third Circuit position. The Joint Judicial Screening Committee recently completed hearings on the qualifications of the candidates, and the report on their work is found in the House Journal, Number 1.

The following list gives the candidates' names and residence, and notes the page in the Journal where account of their appearance before the Committee begins. A brief statement of the backgrounds of the candidates appears on pages 226 and 227 of the Journal. Findings of fact are on pages 291 through 293.

Fifth Judicial Circuit Family Court Seat #2

Ruby E. Brice
Columbia, S.C.
Page 247

Alice C. Broadwater
Columbia, S.C.
Page 252

Carol Conner
Columbia, S.C.
Page 257

W. Rhett Eleazer
Columbia, S.C.
Page 262

Daniel Fulton
Columbia, S.C.
Page 266

Third Judicial Circuit Family Court
Seat #2

Marion D. Myers
Sumter, S.C.
Page 280

Julien Weinberg
Manning, S.C.
Page 286

Candidates for Health & Human Services Finance Commission

Editor's note: Here is a list of persons who are candidates for the newly-formed Health and Human Services Finance Commission; there are seven seats on the Commission. This list was first published in the January 17, 1984 issue of Update & Reports and is reprinted here on the request of a number of House members, because of the approaching election date.

The findings of the screening committee start on page 216 of the House Journal.

The elections for the Commission will be held January 25, 1984, at 12:00 pm.

District One

	Journal
Mr. James Sineath 14 Newark Ave. Goose Creek, S.C. 29445	page 100
Mr. Sam Lyons 704 Bradburn Drive Mt. Pleasant, S.C. 29564	page 176
Ms. Elise Davis-McFarland 204 Grove Street Charleston, S.C. 29403	page 181
Mr. Samuel Hanenberg 500 Hermitage Road Beaufort, S.C. 29902	page 184
Ms. Anita van de Erve P.O. Box 10167 Charleston, S.C.	(found not qualified) page 190

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District Two

	Journal
Mr. Hugh W. Weldon 6319 White Oak Road Columbia, S.C. 29206	page 209
Mr. George F. Oliver 230 White Falls Drive Columbia, S.C. 29210	page 122
Mr. Edward Roberts P.O. Box 764 Columbia, S.C. 29218	page 111
Ms. Harriett G. Fields 412 Juniper St. Columbia, S.C. 29203	page 116
Augustus Rodgers, Ph.D., ACSW 112 Charring Drive Columbia, S.C. 29203	(found not qualified) page 106
Dr. Arthur A. Nelson, Jr. 1316 Country Squire Dr. Columbia, S.C. 29210	(found not qualified) page 126
Ms. Joan Altekruse 3918 W. Buchannan Drive Columbia, S.C. 29206	(found not qualified) page 146
Mr. Warren H. Brune 9600 Highgate Road Columbia, S.C. 29206	(found not qualified) page 163

District Three

Mr. T. Ree McCoy, Jr. P.O. Box 254 Anderson, S.C. 29622	page 26
Ms. Barbara Jackson 304 W. Durst Ave. Greenwood, S.C. 29646	page 37
Reverend Dr. J. O. Rich P.O. Box 984 Anderson, S.C. 29622	page 47

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District Four

	Journal
Mr. John L. Bauer Daniel International Corporation Daniel Building Greenville, S.C. 29602	page 54
Dr. Robert E. Robards 303 Sassafras Drive Taylors, S.C. 29687	page 60
Mr. Vollie C. (Vic) Bailey, Jr. 703 W. Main Street P.O. Box 5087 Spartanburg, S.C. 29304	page 72
Mr. Robert L. Watkins 122 Stonehaven Drive Greenville, S.C. 29607	page 73

District Five

Mr. Leo R. Maguire Lehigh-Lancaster Co P.O. Box 1220 Lancaster, S.C. 29720	(found not qualified) page 81
Mr. Billy F. Pigg P.O. Box 808 Cheraw, S.C. 29520	page 90

District Six

Mr. James L. Pasley, Jr. Wellman Industries, Inc. Johnsonville, S.C. 29555	page 195
Mr. Lou Swetlitz 511 Longstreet Kingstree, S.C. 29556	page 200
Mr. William F. Davis P.O. Box 97 Aynor, S.C. 29511	page 203

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Editor's Note

This issue Legislative Update & Research Reports presents three research reports for your reading pleasure: the first is on the subject of indexing the personal income tax in South Carolina; the second is on possible means of relief for the property tax; the third is a brief review of State Aid to Subdivisions.

We are publishing both of these reports in this issue because of a number of requests from members for information on these subjects. The Reports give a general background on the subjects, and should provide members with material for more in-depth discussions both in the House and with their constituents back home.

Indexing the Income Tax

Summary

"Indexing usually refers to the adjustment of various factors in the state individual income tax (such as adjusting tax rate brackets, personal and dependent exemptions, standard deductions and credits) by the rate of increase (or decrease) in the general price index."
--"The Fiscal Letter," Vol. 1, No. 5, National Conference of State Legislatures.

Indexing of the income tax is a method presumably designed to match the tax rate with the relative value of money at the time--in short, to insure that an individual's income tax rises only with a real rise in income, not just an apparent rise caused by inflation. Supporters of indexing say it is a method to keep taxes fair; critics point out that indexing maintains the tax system as it is, which is not necessarily fair. In addition they maintain that indexing can deprive governments of needed additional income.

Indexing the Income Tax
Property Tax Relief
Aid to Subdivisions

Research Report

Background

The personal income tax is based on the amount of money an individual earns during the year. During periods of inflation both prices and income rise, but since prices almost always rise faster, the apparent rise of income is not a real rise. For example: if your income doubles but prices go up 2 1/2 times, you have actually lost ground; but, you will still be taxed on your new and higher salary--unless your state has indexing, say its supporters..

With indexing, the tax commission will figure the amount of inflation and adjust the income tax accordingly. The inflation factor can be found by using some standard measurement, such as the national Consumer Price Index (CPI) or a price index devised for the particular state.

Four arguments are often advanced in favor of indexing:

1) Fiscal Accountability: Inflation can cause tax increases without legislative action. This happens because inflation causes a rise in nominal income, bumping tax payers into higher tax brackets without a rise in real income. Also, the real values of deductions, exemptions and tax credit decline, since they are fixed and do not rise with the inflation rate.

The state benefits, however, because taxation rates have generally been higher than the inflation rate.

2) Equity: If the tax system is fair to begin with, then indexing will help keep it fair. Without indexing, proponents say, inflation has the worst impact on the middle and low income classes. It has been pointed out that it is easier to move up through the lower tax brackets--and such upward movement happens most frequently during periods of inflation. The result of this movement is that people pay more taxes on less real income.

3) Public Sector Growth: During inflationary periods governments get extra tax dollars. Supporters of indexing note that the natural tendency of government is to put these dollars into public sector growth, adding positions, increasing programs, expanding operations. Some people say this public sector growth fuels inflation; others deny this. Those persons who want to control public sector growth claim that indexing taxes would restrict the flow of automatic, additional dollars into the government, and thus limit growth. On the other hand, some observers have pointed out that during periods of

inflation governments often require extra funds to assist citizens and conduct basic operations. This is especially true, they argue, during periods like the early 1980's, when you have inflation and high unemployment.

4) Inflation rates: During periods of high inflation there is an increased demand for tax indexing:
The Advisory Commission on Intergovernmental Relations (ACIR) has done several studies on tax indexing. The ACIR points out that:

> ...the larger the portion of state revenues derived from the personal income tax, the more likely it is that taxpayers will experience a sizeable real tax increase as a result of inflation-related gains in income. (Report M-117, p 11)

How can this increase be contained? In effect we are asking, how does indexing work? What gets indexed?

In the ACIR study, seven possible areas are noted: 1) the personal exemption; 2) standard deduction; 3) property taxes; 4) renter's credit; 5) income brackets; 6) maximum excludable annuity; and low income allowance. As inflation increases, some or all of these would be adjusted accordingly.

For example, during periods of inflation, income brackets could be adjusted so persons do not rise into higher brackets so quickly. This rise, a phenomena known as "bracket creep," is often singled out at the worst culprit in the dilemma of "less real pay/more real taxes." As Business Week magazine defined it:

> ...bracket creep--the tax consequence when income increases in step with inflation, pushing taxpayers into ever-higher tax brackets and causes taxes to rise faster than income. (BW, May 16, 1983)

And what is the indexing based on? As mentioned before, the most common measurement would be the Consumer Price Index (CPI). The state would take a base year or an average of base years as a benchmark. Any rise or fall from that benchmark would be reflected in the tax system by adjusting some or all of the seven factors mentioned above.

Some Examples in the U.S. and the World

Indexing has been adopted in a number of states, including Arizona, California, Colorado, Iowa, Minnesota and Wisconsin. Also, a number of foreign countries index their taxes: they include Australia, Denmark, the Netherlands, Brazil, Chile and Canada. Finally, the U.S. Congress adopted indexing in 1981, with the process to begin in 1985 (but this is under reconsideration on the national level).

What have been the results of these actions? Frankly, the jury still seems to be out.

In Iowa, a state with indexing, the revenue from the income tax rose .17% from 1979 to 1981, while in Kentucky, a comparable state without indexing, the income tax take rose .20%; and in Oklahoma, with a budget in the same range, the income tax revenue was up by .32% during the same period.

Did indexing help keep the Iowa figures down? Supporters of the idea say yes: the apparent rise in income due to inflation was counter-acted by the indexing which pegged taxes to the much lower real increase, thus keeping the tax rate reasonably accurate. Critics, however, point to the difficult economic times between 79 and 81, and maintain tax revenues would have been slowed anyway. The increase in Oklahoma, critics state, is due to its favored position in the "Sun Belt."

Two states with indexing seem to have serious doubts about it. Early in 1983 the Governor of Wisconsin proposed a temporary suspension of the state's indexing system. The reason was a shortfall in state revenue. Likewise Minnesota has experienced difficulty with revenue because of lower tax income; the state is presently considering a change that would make indexing contingent on having a balanced budget.

The evidence from overseas has some disturbing implications. Vito Tanzi, an economist with the International Monetary Fund has, according to Business Week, "studied twenty indexing schemes in operation abroad." Tanzi found that indexing has not slowed government growth, but only increased the gap between revenues and expenditures. In Canada, for example, a string of deficits forced the government to lower its rate of adjustment. Instead of matching the full percent of inflation the adjustment rate is now only 6% of the total.

Another problem Tanzi notes in the South American countries using indexing: people seem to grow accustomed to inflation, even inflation as high as 100 or 200%. While some commentators have discounted this effect, it is still a fact that the inflation rates of 100% and more are not uncommon in Chile and Brazil, two countries with indexing.

Indexing in South Carolina

Section 23, Part II of Act 517 of 1980 (the appropriations bill) provides for indexing of South Carolina individual income tax. The act requires that "certain elements of the individual income tax structure be adjusted in accordance with annual increases in the consumer price index."

For various reasons this indexing has not been put into effect.

Conclusion

There are arguments for and against indexing. Those who support the process make the following points:

1) Indexing is fair because it keeps taxes in line with real income rise, not nominal inflation increases.

2) Indexing protects middle and low economic classes, the ones hardest hit by inflation.

3) Indexing slows the growth of the government and the public sector by denying them windfalls of inflation-caused taxes.

4) Indexing requires governments to be more accountable in their fiscal dealings, since it denies them automatic tax increases caused by inflation.

On the other hand, there are those who argue against indexing of income taxes for the following reasons:

1) Periodic tax cuts are better than indexing, since they allow a legislature more flexibility in responding to the specific situation of the state; indexing, on the other hand, is usually annual, automatic and arbitrary.

2) Indexing leads to a decrease in state revenue, and this leads to either a deficit, cuts in services and operations, or a rise in other taxes--primarily property and sales taxes.

3) Indexing actually makes taxes more complex and unfair; the tax commission would be busy every year computing the inflation factor and making adjustments, then getting forms and tables printed, and budget makers would be unable to project from year to year what the state income might be; indexing is additionally unfair because it usually favors only income tax payers, not those paying for capital gains or business income property.

4) Indexing has not been shown to slow the growth of the public sector, but does seem to increase deficits.

The bottom line of income tax indexing is this: it benefits the individual tax payers, but it decreases the revenue of the state. The difficult question is: given the present situation, which should take precedence?

Property Tax Relief

Summary

In recent years there have been a number of attempts to provide property tax relief for citizens of South Carolina. These attempts have often died because of difficulties on the issues of 1) what to do about the revenue loss that would follow lower property taxes--should it be made up from other sources? What sources? 2) what method of relief to use; and 3) how much relief to give.

Background

Property taxes are levied on real personal property. In South Carolina, both individuals and corporations pay property tax. For the average individual the highest part of the tax is the part based on the appraised value of the home.

Traditionally the property tax is a local tax, with the funds usually going to the schools. Despite complaints over the rise of property tax, it is comparatively low in South Carolina, and it is over-all becoming less important nationally as a source of revenue. As the 1982-1983 Book of the States notes:

> Property tax collections continued to decline in importance as a government revenue source. Ten years ago property tax collections accounted for 26% of all state and local government general revenue and 41% of all local government general revenue. By fiscal 1980, such taxes were 18% of all state and local government general revenue, and 28% of all local government general revenue. (p 354)

Still, while declining, property taxes are an important source of revenue for South Carolina: in 1979-80 $497.6 million was collected through property tax (an average of $159.55 per capita); the total amount collected through all taxes that year was $4,020.6 million. According to the latest Local Government Report of the Comptroller General, the total value of all taxable personal property (including motor vehicles) in 1982 was $1,596,881,929.

The property tax system in South Carolina is relatively simple. State law requires that all property be appraised at fair market value. The appraised value of real property is multiplied by a statewide uniform assessment ratio which is divided into categories of property, such as industrial, residential, agricultural, and so on. This ratio, being statewide, "evens out" values and makes property taxes more equitable.

The assessed value of all the appraised property in a county, municipality or special service district is totalled. This total is divided by the budget for the political subdivision and the result gives the millage assessment. To calculate an individual's tax burden, multiply the assessed value of the property by the county millage. Then write your check, payable to the County Treasurer.

Because of this process there are two factors which cause your property tax to rise: 1) the assessed value of your home could increase over time; 2) the size of the particular budget involved. The more your home is worth, the more you will pay; the higher the budget, the higher the millage rate and the more you will pay.

Assessment of property is done by the County on a regular basis. The appraisals are required to be updated as well, to insure that the true fair market value is maintained. All property assessed is assigned a classification. There are eight classes:

1) Legal residence and up to five contiguous acres--taxed at 4%

2) Agricultural real property (farmlands, timberland, orchards, etc) held by 10 stockholders or less--taxed at 4% of use value; when there are more than 10 stockholders, the rate is 6% of use value

3) Farm machinery (self-propelled) and equipment--taxed at 5%

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3) Farm machinery (self-propelled) and equipment--taxed at 5%

4) Other real property, commercial or leased--
taxed at 6%

5) Inventories of business--
taxed at 6%

6) Commercial transportation property (railroads or pipelines)--
taxed at 9.5%

7) Personal property such as cars and noncommercial boats--10.5%

8) Manufacturers and utilities real and personal property--
taxed at 10.5%

Persons who are 65 years or older can apply for a Homestead Exemption, which allows them to deduct up to $15,000 from the value of their home before taxes are assessed.

One action which had the effect of increasing many persons property tax was the passage of Act 208 of 1975. This legislation required that all property be uniformly and equitably assessed throughout the State, and provided the assessment ratios to be used. Actually the Act implemented a mandate of the State Constitution. A constitutional amendment to Article 10 was passed by the voters in 1976; the amendment basically reaffirmed the policies and purposes set forth in Act 208.

Because county assessors often appraised residential property only once (at the time of sale) the value of the home might rise considerably over the years while the tax would remain fairly constant. On the other hand, for new homes or homes which have been sold, the appraisal would have been done more recently and would reflect more current market values. This could result in homes at the same fair market value having total tax bills varying by hundreds of dollars within the same county.

As the new appraisals and assessments were phased in, many persons found their property taxes increased. In some cases the increase was substantial, and this has been the source of many complaints.

People in South Carolina are not alone in their distaste for the property tax: a survey commissioned by the Advisory Commission on Intergovernmental Relations (ACIR) in 1974 asked persons "Which do you think is the worst tax? that is, the least fair?" 45% of persons questioned replied "property tax." It was the largest single answer. A follow-up poll three years later found the percentage had dropped, but only by a few points.

Possible Solutions, Possible Dangers

Other states have moved to reduce property tax or ease its burden on at least some citizens. At last count 34 states had some form of property tax relief.

California, of course, is the most famous example. "Proposition 13" in 1978 required a property tax rollback. Other tax cuts were also implemented. For three years things went well, since lowered revenues were covered by the state's large reserve. But California did not cut expenditures to reflect lower tax intake, and by January, 1983, the state faced a $1.5 billion dollar deficit, its bond rating was down, and there was no quick fix in sight.

Massachusetts approved its own property tax measure in 1980. It was called "Proposition 2 1/2" because it rolled back the tax to no more than 2 1/2% of the market value of a house. By early 1982 the state had been hit by what one legislator called "the double whammy" of continuing property tax reductions and President Reagan's downhold on Federal aid. The state, in addition, had been helping cities with their budget problems, which added to its shortfall. With less money coming in all around there was a series of service reductions, layoffs, cutbacks in operations, postponement of capital improvements, and a rising of user fees.

The clear message here is that if you lower your tax revenues then you need to lower your expenses. Of course, the big question is what expenses do you lower? Which services do you cut back or cut out?

Thirty four states have property tax relief. Seven states let them apply to all citizens, while the rest have certain restrictions, generally reserving the programs for the elderly or handicapped. Eighteen states have an income ceiling to screen those eligible.

The relief comes in several forms: 1) income tax credit; 2) rebate to the household; 3) reduction in tax bill; 4) partial exemption from property tax; 5) homestead exemptions.

The relief of property taxes often requires a quid pro quo, as the state government increases its funding for public schools or authorizes local non-property taxes or otherwise makes up for lost local revenue.

Proposals for South Carolina

In 1983 a total of 31 property tax relief related bills were introduced in the General Assembly. There was obviously great concern by members over property taxes, and considerable interest on the issue among citizens of South Carolina. Yet, no bill was passed. As the 1983 Post Session Report says:

> On Feb. 3, 1983, the House of Representatives began debating the merits of raising the sales and use tax and using a portion of the revenues generated to reduce the property tax burden of South Carolinians. One month and 160 amendments later, the House determined a consensus was not obtainable and both bills were tabled. (p 133)

During the upcoming session the question of property tax relief will probably be discussed along with proposals for increasing funding for education. The two issues are likely to be closely intertwined.

Conclusion

Property tax relief will continue to be an issue of great importance for large numbers of South Carolina residents. Low income households and the elderly are two groups which often stress the difficulty property taxes place on them. They are not alone, however, because all property owners sooner or later have to face the tax and pay up.

Inflation has done its share to increase all taxes, including property taxes. The equalization and standardization of appraisals and assessments since Act 208 has undoubtably increased some persons property tax. In a time when all citizens are demanding that government be both more responsive and more fiscally prudent, property taxes receive very close inspection from the public. In this, as in all tax-related issues, people require that taxes be fair, reasonable, and well-spent.

Aid to Subdivisions

Summary

Currently the State provides aid to counties and to municipalities by returning portions of eight taxes. Counties receive a greater part of the money, partly because personal income taxes, the fastest growing and largest revenue source are earmarked solely for counties. Municipalities across the State have long complained about the distribution of State aid; the issue has aroused interest already this session.

Background

The money to provide aid to political subdivisions comes from taxes--but these taxes are not grouped into a pool for general revenue sharing. Instead, income from certain taxes are shared by counties and municipalities; income from other taxes are allocated only for counties; and income from one tax is reserved for municipalities.

Tax Income Shared by Cities and Counties

1) Alcoholic Liquors Tax: 20% goes to counties on a population basis; 20% goes to cities on a population basis. The estimated revenues for FY 84-85 is $45,300,000.

2) Beer and Wine Tax: 7% of five-sixths of income goes to counties, again according to population; 18% of five-sixths goes to municipalities. The FY 84-85 revenue is estimated to be $57,500,000.

3) Bank Tax: 60% goes to the county where the bank is located; 30% goes to the city where the bank is located. FY 84-85 revenue is calculated to be $5,300,000.

4) Insurance Tax: Fees from foreign insurance companies, foreign fire insurance companies and insurance broker license fees; the income is distributed to counties and municipalities on a population basis. $51,201,700 is estimated revenue for FY 84-85.

Tax Income Reserved for Municipalities

1) Motor Transportation Tax: A tax levied on commercial vehicles. It is collected and distributed by the Public Service Commission. The PSC first deducts what it figures will be the cost of administration; the average deduction from FY 1966 to FY 1973 averaged 28.9%. No city may receive more than $10,000; no county seat may receive less than $2,000. However, other municipalities receive money based on proportion of population--and small towns often receive small amounts. Estimated income for FY 84-85: $5,762,500.

Taxes Reserved for Counties

1) Alcoholic Liquors Minibottle Tax: Twenty percent of the funds are returned to counties, based on a population formula. 25% of the total revenue also returns to the counties, earmarked for the operation of alcohol educational and rehabilitiation programs.

2) Gasoline Tax: The first part of the tax is levied at the rate of 7.34¢ per gallon. Of this, 6.34¢ goes to the Highway Department, and the remaining 1¢ is distributed to counties on the basis of number of motor vehicle registration fees paid by county residents. The funds must used for construction and maintenance of county roads.

An additional tax at the rate of 1.67¢ goes completely to the Highway Department, but is used solely for construction and repair of secondary highway system roads. The appropriation of the funds are controlled by each county's legislative delegation.

According to an opinion of the State Attorney General "funds derived from the gasoline tax may be used only for county roads, thereby to the exclusion of roads or streets lying within municipalities."

The revenue generated by the Gasoline Tax for FY 84 is expected to be in the neighborhood of $58-$60 million.

3) The Income Tax: Generates the most amount of funds and is the fastest rising source of income. Counties receive 7 1/2% of total collections; the funds are divided among counties based upon the ratio of the individual county population to the population of the State. Estimated income for FY84-85 is $894,000,000--7 1/2% of this figure is $67,050,000.

Current Status of Aid to Subdivisions

The Ways and Means Committee has recommended full funding of the Aid to Subdivisions section of the budget: $152,237,896 in all. This includes an increase of $23 million. Both municipalities and counties are very interested in how this money is divided.

Municipalities want more of the money. They point out that they presently receive only 17% of the State Aid, although they have 36% of the State's population. They also claim that the taxes reserved for municipalities or shared between city and county are generating less and less revenue.

Counties maintain that they require a larger portion of the State Aid funds because of the many services which counties are legally mandated to provide.

Municipalities reply that they, too, have mandated services to provide. They point out that city residents pay income taxes--but receive no benefits in return, since only the county gets aid from this source. Counties counter by claiming many of their services benefit city residents.

Conclusion

The municipal position is clear: State Aid to Subdivisions should be restructured so that municipalities receive a larger share, and specifically, receive part of the income tax revenues.

Counties take the position that State Aid should remain basically as it is now, and that the revenues channeled to the counties benefit all county residents and help keep down taxes.

1/84/5020

Around the House

How can we make Update & Reports more useful to you?

The purpose of this publication is to serve the members of the House. In pursuit of this aim Update & Reports needs to know what features you would like to see in the future. We need to know what you would find useful in this publication.

Below is a partial list of research report topics which have been mentioned to us. If any are of particular interest to you, please check them off. Topics which appeal to a number of members will be researched and reported on as promptly as possible.

Second, we at the House Research Office would like to ask for your comments and suggestions. How can we improve Update & Reports to make it more useful to you as a member? Please use this page to jot down your thoughts and return it to Room 324 in the Blatt Building.

Your thoughts are appreciated.

Possible Research Reports

____	1. DUI	2. Sentencing	____
____	3. Hazardous Wastes	4. Blue Laws	____
____	5. Hay Report/Salaries of Agency Heads	6. Medical Education	____
____	7. Double Length Trucks	8. Medical Costs	____
____	9. Licensing social workers	10. Pari-mutuel betting	____
____	11. Brain Death Legislation	12. Nuclear waste	____
____	13. Water resources	14. Prison overcrowding	____
____	15. Rural Transportation Authorities	16. Government Consolidation	____

Other topics?______________________________

What are your thoughts or suggestions for Update & Reports?

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